

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v

Case No. 18-11559

Honorable Thomas L. Ludington

RANDY J. CHAFFEE
STATE OF MICHIGAN
OTSEGO COUNTY,

Defendants.

JUDGMENT

In accordance with the order overruling Defendant Chaffee's objections, adopting the report and recommendation, and granting Plaintiff's motion for partial summary judgment entered on March 31, 2020, ECF No. 46,

It is hereby **ORDERED, ADJUDGED, and DECREED** that:

(A) judgment shall enter in favor of the plaintiff United States of America and against the defendant Randy J. Chaffee in the amount of **\$169,406.98** (made up of \$25,707.15 for unpaid federal income tax liabilities, including interest, failure-to-pay penalties, late-filing penalties, and accuracy-related penalties, for tax years 2003 through 2008; and \$143,699.83 for frivolous filing penalties, including interest, for tax years 1998 and 2000 through 2007) as of May 30, 2019, plus statutory additions accruing from and after May 30, 2019, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

(B) judgment shall enter declaring that the plaintiff United States of America holds valid and subsisting federal tax liens, pursuant to 26 U.S.C. §§ 6321 and 6322, upon all property and rights to property belonging to the defendant Randy J. Chaffee, including Randy J. Chaffee's

rights, titles, claims, and interests in the “Property,” as described in the complaint [ECF No. 1];
and,

(C) such federal tax liens shall be enforced against the Property, and the Property shall be sold, free and clear of all rights, titles, claims, and interests of the parties to this action, with no right of redemption and with the proceeds of the sale to be distributed in accordance with law and with the joint stipulation entered by Plaintiff and Defendants State of Michigan and Otsego County, ECF No. 54.

IT IS SO ORDERED, ADJUDGED, and DECREED.

Dated: September 15, 2020

s/Thomas L. Ludington
THOMAS L. LUDINGTON
United States District Judge

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney of record herein by electronic means and upon Randy J. Chaffee, at 1794 McGregor Road, Vanderbilt, MI 49795 first class U.S. mail on September 15, 2020.

s/Suzanne Gammon
SUZANNE GAMMON